

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MARYLAND
GREENBELT DIVISION

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	Civil No. 8:13-cv-00344-AW
)	
TONYA L. HUBBARD and)	
UNIVERSAL TAX SERVICE, LLC,)	
)	
Defendants.)	

FINAL STIPULATED PERMANENT INJUNCTION ORDER

The United States of America has filed a complaint for permanent injunction against Tonya L. Hubbard and Universal Tax Service, LLC (hereinafter "Defendants"), seeking to permanently bar them from preparing federal tax returns for others. The United States of America, Tonya L. Hubbard, and Universal Tax Service, LLC, stipulate to the entry of this permanent injunction order as follows:

1. Defendants understand that this Final Stipulated Permanent Injunction Order constitutes the final judgment in this matter, and waive any and all rights to appeal from this judgment. All parties waive the entry of findings of fact and conclusions of law under Fed. R. Civ. P. 52 and agree to bear their respective costs, including any attorneys' fees or other expenses of this matter.
2. Defendants consent to the entry of this Final Stipulated Permanent Injunction Order under 26 U.S.C. (I.R.C.) §§ 7402(a), 7407, and 7408 without further notice and agree to be bound by its terms.
3. Defendants understand and agree that the Court has jurisdiction over this matter for the purposes of implementing and enforcing this Order, and understand that if they violate its terms, they may be found in civil or criminal contempt of court.

4. The parties agree that entry of this Final Stipulated Permanent Injunction Order resolves only this civil injunction action, and neither precludes the government from pursuing any other current or future civil or criminal matters or proceedings against Defendants, nor precludes Defendants from contesting their liability in any matter or proceeding.

Accordingly, it is hereby Stipulated, Agreed and Ordered:

A. The Court has jurisdiction under 28 U.S.C. §§ 1340 and 1345 and I.R.C. § 7402(a).

B. Defendants have voluntarily consented to the entry of this permanent injunction and agree to be bound by its terms.

C. Pursuant to I.R.C. §§ 7402(a), 7407, and 7408, Defendants, individually and doing business as any entity, and any officers, agents, servants, employees, attorneys and all persons in active concert or participation with them, are PERMANENTLY ENJOINED from, directly or indirectly:

- (1) Acting as a federal tax return preparer or assisting in the preparation or filing of federal tax returns, amended returns, or other related tax documents or forms for other persons;
- (2) Owning, managing, supervising, profiting from or otherwise being involved in any tax return preparation business in any way;
- (3) Counseling, advising, instructing, encouraging, enabling, or inciting anyone to evade or avoid assessment or collection of federal taxes or to improperly claim tax refunds;
- (4) Engaging in any other conduct subject to penalty under I.R.C. §§ 6694, 6695, 6701, or any other penalty provision in the I.R.C.;
- (5) Otherwise engaging in any conduct that substantially interferes with the proper administration and enforcement of the Internal Revenue laws; and
- (6) Misrepresenting any terms of this Final Stipulated Permanent Injunction Order.

D. Within 30 days of this Order, Defendants shall send a copy of this Order by U.S. mail to the last known address of all persons for whom they have prepared a federal tax return since January 1, 2012. Any correspondence sent with the Order shall be pre-approved by counsel for the United States or the Court.

E. Within 30 days of this Order, Defendants shall provide a copy of this Order to all of their employees and/or independent contractors. Within 35 days of the date of this Order, Defendants shall provide counsel for the United States a signed and dated acknowledgment of receipt from each person to whom they provided such a copy.

F. Within 30 days of this Order, Defendants shall provide to counsel for the United States a list of all customers, including their names, addresses, telephone numbers, and social security numbers, for whom they have prepared a federal tax return since January 1, 2012.

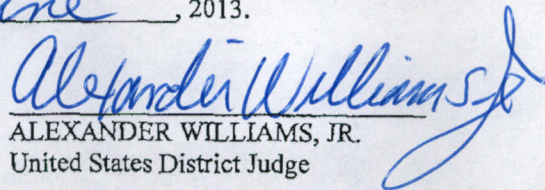
G. Within 35 days of the date of this Order, Defendants shall file with the Court a certification signed under penalty of perjury that they have complied with paragraphs D, E, and F of this Order.

H. The United States of America is permitted to engage in discovery after the entry of this Final Stipulated Permanent Injunction Order to ensure compliance with its terms.

I. This Court shall retain jurisdiction over this action for purposes of implementing and enforcing this Final Stipulated Permanent Injunction and Order.

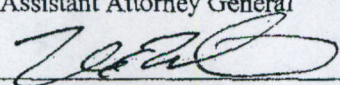
J. The parties shall bear their own costs associated with this matter.

SO ORDERED this 4th day of June, 2013.

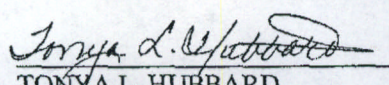

ALEXANDER WILLIAMS, JR.
United States District Judge

Agreed to and submitted by:

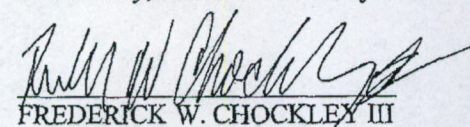
KATHRYN KENEALLY
Assistant Attorney General


MARK C. MILTON
Missouri Bar No. 63101
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 7238, Ben Franklin Station
Washington, D.C. 20044
Tel: (202) 616-2904
Fax: (202) 514-6770
Email: mark.c.milton@usdoj.gov
Attorneys for the United States of America

Dated: 6-3-2013


TONYA L. HUBBARD
Individually, and as President of Universal Tax Service, LLC

Dated: 6-3-13


FREDERICK W. CHOCKLEY III
JAY R. NANAVALI
Baker & Hostetler LLP
Washington Square, Suite 1100
1050 Connecticut Avenue, N.W.
Washington, DC 20036-5304
Tel: (202) 861-1680
Fax: (202) 861-1783
Email: fchockley@bakerlaw.com
Attorneys for Tonya L. Hubbard and Universal Tax Service, LLC

Dated: 6/3/13